

For FY2005-06 Using FY04 Expenditures

### 14 Fergus

0258 Lewistown Elem

				Excl	Excluded Costs		
	Total Expenditures	Direct and Unallowable Costs	Indirect Costs	Capital Outlay	Debt Financing	Other	
Expenditure Function	(A)	<b>(B)</b>	(C)	<b>(D)</b>	<b>(E)</b>	<b>(F)</b>	
1XXX Instruction	3,653,530.99	3,645,955.99	0.00	7,575.00	0.00	0.00	
21XX Support Services - Students	391,894.31	391,894.31	0.00	0.00	0.00	0.00	
221X Improvement of Instruction Services	38,543.98	38,543.98	0.00	0.00	0.00	0.00	
222X Educational Media Services	228,012.44	225,948.92	0.00	2,063.52	0.00	0.00	
23XX Support Services - General Administration	100,749.93	100,749.93	0.00	0.00	0.00	0.00	
24XX Support Services - School Administration	412,156.04	412,156.04	0.00	0.00	0.00	0.00	
25XX Support Services - Business	150,337.84	0.00	100,264.59	0.00	0.00	0.00	
26XX Operation and Maintenance of Plant Services	615,810.01	555,760.39	0.00	60,049.62	0.00	0.00	
27XX Student Transportation Services	287,380.00	245,952.40	0.00	41,427.60	0.00	0.00	
28XX Support Services - Central	34,299.49	0.00	30,550.28	3,749.21	0.00	0.00	
31XX Food Services	459,338.74	459,338.74	0.00	0.00	0.00	0.00	
32XX Enterprise Services	3,617.75	3,617.75	0.00	0.00	0.00	0.00	
34XX Extracurricular - Activities	5,964.93	5,964.93	0.00	0.00	0.00	0.00	
35XX Extracurricular - Athletics	32,396.57	32,396.57	0.00	0.00	0.00	0.00	
52XX Capital Leases or Long Term Notes with Board of In	5,200.00	0.00	XXXXXXXXX	0.00	5,200.00	0.00	
62XX Resources Transferred to Other School Districts or	43,435.00	43,435.00	XXXXXXXXX	0.00	0.00	0.00	
9999 Undistributed	55.80	55.80	0.00	0.00	0.00	0.00	
Totals	6,462,723.82	6,161,770.75	130,814.87	114,864.95	5,200.00	0.00	

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and serverance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



For FY2005-06 Using FY04 Expenditures

	14 Fergus								
0258 Lewistown Elem									
Direct Costs R	Reclassified Indirect Costs	xxxxxxxxx		XXXXXXXXX	XXXXXXXXX	XXXX			
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXX							
<b>Adjusted Tota</b>	ıls	6,462,723.82							
Line A	Preliminary Indirect Cost Rate [C divide	ed by B] 130,814.87/6,161,770.75	2.12%						
Line B	ine B Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]								
Line C	Carry Forward Adjustment:								
	C1 Enter greater of line A or B		%						
	C2 Enter FY04 rate (2.63%) or 0.00% if	no FY04 rate	%						
	Subtract C2 from C1		%						
Line D	Final Rate After Carry Forward Adjustm Line A or B plus/minus Line C If Line D is negative, enter -0	nent	%						
G T 1	D ( 07 ) (1								

See Example on Page 6 of Instructions.



For FY2005-06 Using FY04 Expenditures

14 Fergus 0259 Fergus H S

				Excl	Excluded Costs		
	Total Expenditures	Direct and Unallowable Costs	Indirect Costs	Capital Outlay	Debt Financing	Other	
<b>Expenditure Function</b>	(A)	<b>(B)</b>	(C)	<b>(D)</b>	<b>(E)</b>	<b>(F)</b>	
1XXX Instruction	1,562,280.13	1,562,280.13	0.00	0.00	0.00	0.00	
21XX Support Services - Students	277,961.33	277,961.33	0.00	0.00	0.00	0.00	
221X Improvement of Instruction Services	35,031.09	35,031.09	0.00	0.00	0.00	0.00	
222X Educational Media Services	143,110.04	143,110.04	0.00	0.00	0.00	0.00	
23XX Support Services - General Administration	80,981.45	80,981.45	0.00	0.00	0.00	0.00	
24XX Support Services - School Administration	237,612.88	237,612.88	0.00	0.00	0.00	0.00	
25XX Support Services - Business	74,352.32	0.00	54,397.23	0.00	0.00	0.00	
26XX Operation and Maintenance of Plant Services	479,404.06	479,404.06	0.00	0.00	0.00	0.00	
27XX Student Transportation Services	327,217.07	135,393.64	0.00	191,823.43	0.00	0.00	
28XX Support Services - Central	17,134.22	0.00	17,134.22	0.00	0.00	0.00	
31XX Food Services	25,394.03	25,394.03	0.00	0.00	0.00	0.00	
32XX Enterprise Services	6,464.86	6,464.86	0.00	0.00	0.00	0.00	
33XX Community Services	3,258.57	3,258.57	0.00	0.00	0.00	0.00	
34XX Extracurricular - Activities	29,023.59	29,023.59	0.00	0.00	0.00	0.00	
35XX Extracurricular - Athletics	143,539.26	143,539.26	0.00	0.00	0.00	0.00	
52XX Capital Leases or Long Term Notes with Board of In	8,338.92	0.00	XXXXXXXXX	0.00	8,338.92	0.00	
62XX Resources Transferred to Other School Districts or _	12,691.37	12,691.37	XXXXXXXXXX	0.00	0.00	0.00	
Totals	3,463,795.19	3,172,146.30	71,531.45	191,823.43	8,338.92	0.00	



For FY2005-06 Using FY04 Expenditures

	14 Fergus									
0259 Fergus H S										
	eclassified Indirect Costs ect Costs Reclassified as Excluded s	XXXXXXXXXX XXXXXXXXXXX 3,463,795.19			XXXXXXXXX	XXXXXXXXX	XXXX			
Line A	Preliminary Indirect Cost Rate [C divided		30	2.25%						
Line B	Line B Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%						
Line C	Carry Forward Adjustment:									
	C1 Enter greater of line A or B			%						
	C2 Enter FY04 rate (2.72%) or 0.00% if r	o FY04 rate		%						
	Subtract C2 from C1			%						
Line D	Final Rate After Carry Forward Adjustme Line A or B plus/minus Line C If Line D is negative, enter -0	nt		%						

See Example on Page 6 of Instructions.



For FY2005-06 Using FY04 Expenditures

#### 14 Fergus 0264 Deerfield Elem

					Exc	Excluded Costs			
		Total Expenditures	Direct and Unallowable Costs	Indirect Costs	Capital Outlay	Debt Financing	Other		
Expenditur	e Function	(A)	(B)	(C)	( <b>D</b> )	(E)	<u>(F)</u>		
1XXX Instr		24,219.48	24,219.48	0.00	0.00	0.00	0.00		
	ovement of Instruction Services	13,983.36	13,983.36	0.00	0.00	0.00	0.00		
	oort Services - General Administration	886.73	886.73	0.00	0.00	0.00	0.00		
	oort Services - Business	2,913.89	0.00	2,913.89	0.00	0.00	0.00		
=	ration and Maintenance of Plant Services	1,429.34	1,429.34	0.00	0.00	0.00	0.00		
	ent Transportation Services	88.50	88.50	0.00	0.00	0.00	0.00		
31XX Food		6,144.52	6,144.52	0.00	0.00	0.00	0.00		
	acurricular - Activities	100.00	100.00	0.00	0.00	0.00	0.00		
	ources Transferred to Other School Districts or _	631.16	631.16	XXXXXXXXXX	0.00	0.00	0.00		
Totals		50,396.98	47,483.09	2,913.89	0.00	0.00	0.00		
Direct Costs l	Reclassified Indirect Costs	XXXXXXXXX			XXXXXXXXX	XXXXXXXXX	XXXX		
Direct or Ind	irect Costs Reclassified as Excluded	XXXXXXXXX							
Adjusted Tot	als	50,396.98							
Line A	Preliminary Indirect Cost Rate [C divided b	y B] 2,913.89/47,483	.09	6.14%					
Line B	Requested Indirect Cost Rate [Adjusted C d	livided by Adjusted B	]	%					
Line C	Carry Forward Adjustment:								
	C1 Enter greater of line A or B			%					
	C2 Enter FY04 rate (0.00%) or 0.00% if no	FY04 rate		%					
	Subtract C2 from C1			%					
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C	İ							
	If Line D is negative, enter -0			%					

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and serverance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



For FY2005-06 Using FY04 Expenditures

#### 14 Fergus 0268 Grass Range Elem

			EXC	Excluded Costs			
Total	<b>Direct and</b>	Indirect	Capital	Debt			
Expenditures	<b>Unallowable Costs</b>	Costs	Outlay	Financing	Other		
(A)	<b>(B)</b>	<b>(C)</b>	( <b>D</b> )	<b>(E)</b>	<b>(F)</b>		
304,051.81	304,051.81	0.00	0.00	0.00	0.00		
6,883.11	6,883.11	0.00	0.00	0.00	0.00		
40,116.79	40,116.79	0.00	0.00	0.00	0.00		
8,336.65	8,336.65	0.00	0.00	0.00	0.00		
17,059.38	0.00	12,555.70	0.00	0.00	0.00		
45,296.87	45,296.87	0.00	0.00	0.00	0.00		
86,131.89	48,463.22	0.00	37,668.67	0.00	0.00		
53,110.07	53,110.07	0.00	0.00	0.00	0.00		
15,651.78	15,651.78	0.00	0.00	0.00	0.00		
92.50	92.50	0.00	0.00	0.00	0.00		
1,226.82	1,226.82	0.00	0.00	0.00	0.00		
8,918.28	8,918.28	XXXXXXXXXX	0.00	0.00	0.00		
586,875.95	532,147.90	12,555.70	37,668.67	0.00	0.00		
XXXXXXXXX			XXXXXXXXX	XXXXXXXXX	XXXX		
XXXXXXXXX							
586,875.95							
B] 12,555.70/532,1	47.90	2.36%					
vided by Adjusted B	5]	%					
		%					
FY04 rate		%					
		%					
		%					
į	Expenditures (A)  304,051.81 6,883.11 40,116.79 8,336.65 17,059.38 45,296.87 86,131.89 53,110.07 15,651.78 92.50 1,226.82 8,918.28 586,875.95  XXXXXXXXXXX  586,875.95  Y B] 12,555.70/532,1	Expenditures         Unallowable Costs           (A)         (B)           304,051.81         304,051.81           6,883.11         6,883.11           40,116.79         40,116.79           8,336.65         8,336.65           17,059.38         0.00           45,296.87         45,296.87           86,131.89         48,463.22           53,110.07         53,110.07           15,651.78         15,651.78           92.50         92.50           1,226.82         1,226.82           8,918.28         8,918.28           586,875.95         532,147.90           XXXXXXXXXXX         XXXXXXXXXXX           XS6,875.95         532,147.90           Avided by Adjusted B	Expenditures         Unallowable Costs         Costs           (A)         (B)         (C)           304,051.81         304,051.81         0.00           6,883.11         6,883.11         0.00           40,116.79         40,116.79         0.00           8,336.65         8,336.65         0.00           17,059.38         0.00         12,555.70           45,296.87         45,296.87         0.00           86,131.89         48,463.22         0.00           53,110.07         53,110.07         0.00           15,651.78         15,651.78         0.00           92.50         92.50         0.00           1,226.82         1,226.82         0.00           8,918.28         XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Total Expenditures	Total Expenditures         Direct and Unallowable Costs (A)         Indirect Costs (Costs (Dutlay))         Capital Financing (E)         Debt Financing (E)           304,051.81 (A)         304,051.81 (B)         0.00 (D)         0.00 (D)         0.00 (D)           6,883.11 (A)         6,883.11 (B)         0.00 (D)         0.00 (D)         0.00 (D)           40,116.79 (B)         40,116.79 (D)         0.00 (D)         0.00 (D)         0.00 (D)           8,336.65 (B)         8,336.65 (D)         0.00 (D)         0.00 (D)         0.00 (D)         0.00 (D)           17,059.38 (D)         0.00 (D)         12,555.70 (D)         0.00		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and serverance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



For FY2005-06 Using FY04 Expenditures

#### 14 Fergus 0269 Grass Range H S

					Exc	Excluded Costs			
		Total	Direct and	Indirect	Capital	Debt			
		<b>Expenditures</b>	<b>Unallowable Costs</b>	Costs	Outlay	Financing	Other		
Expenditur	re Function	(A)	<b>(B)</b>	(C)	( <b>D</b> )	<b>(E)</b>	<b>(F)</b>		
1XXX Instr	uction	311,574.65	311,574.65	0.00	0.00	0.00	0.00		
21XX Supp	oort Services - Students	17,746.34	17,746.34	0.00	0.00	0.00	0.00		
23XX Supp	oort Services - General Administration	51,992.05	51,992.05	0.00	0.00	0.00	0.00		
24XX Supp	oort Services - School Administration	14,943.37	14,943.37	0.00	0.00	0.00	0.00		
25XX Supp	oort Services - Business	24,560.39	0.00	20,144.89	0.00	0.00	0.00		
26XX Oper	ration and Maintenance of Plant Services	60,136.29	60,136.29	0.00	0.00	0.00	0.00		
27XX Stude	ent Transportation Services	80,751.34	41,334.92	0.00	39,416.42	0.00	0.00		
31XX Food	l Services	979.65	979.65	0.00	0.00	0.00	0.00		
32XX Enter	rprise Services	4,286.38	4,286.38	0.00	0.00	0.00	0.00		
34XX Extra	acurricular - Activities	1,903.51	1,903.51	0.00	0.00	0.00	0.00		
	acurricular - Athletics	29,591.83	29,591.83	0.00	0.00	0.00	0.00		
62XX Reso	ources Transferred to Other School Districts or		3,119.65	XXXXXXXXX	0.00	0.00	0.00		
Totals		601,585.45	537,608.64	20,144.89	39,416.42	0.00	0.00		
<b>Direct Costs 1</b>	Reclassified Indirect Costs	XXXXXXXXX			XXXXXXXXX	XXXXXXXXX	XXXX		
Direct or Indi	irect Costs Reclassified as Excluded	XXXXXXXXX							
Adjusted Tota	als	601,585.45							
Line A	Preliminary Indirect Cost Rate [C divided b	oy B] 20,144.89/537,6	508.64	3.75%					
Line B	Requested Indirect Cost Rate [Adjusted C	livided by Adjusted B	B]	%					
Line C	Carry Forward Adjustment:								
	C1 Enter greater of line A or B			%					
	C2 Enter FY04 rate (0.00%) or 0.00% if no	FY04 rate		%					
	Subtract C2 from C1			%					
Line D	Final Rate After Carry Forward Adjustmen	f							
Line D	Line A or B plus/minus Line C	·							
	If Line D is negative, enter -0			9/0					
	ii Line D is negative, enter -0			%0					

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and serverance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



For FY2005-06 Using FY04 Expenditures

#### 14 Fergus 0272 King Colony Elem

				Excluded Costs			
	Total Expenditures	Direct and Unallowable Costs	Indirect Costs	Capital Outlay	Debt Financing	Other	
Expenditure Function	(A)	<b>(B)</b>	<b>(C)</b>	( <b>D</b> )	<b>(E)</b>	$(\mathbf{F})$	
1XXX Instruction	34,070.14	34,070.14	0.00	0.00	0.00	0.00	
221X Improvement of Instruction Services	18,662.45	18,662.45	0.00	0.00	0.00	0.00	
23XX Support Services - General Administration	2,212.69	2,212.69	0.00	0.00	0.00	0.00	
25XX Support Services - Business	4,793.74	0.00	4,793.74	0.00	0.00	0.00	
26XX Operation and Maintenance of Plant Services	5,205.90	5,205.90	0.00	0.00	0.00	0.00	
31XX Food Services	16,944.40	16,944.40	0.00	0.00	0.00	0.00	
34XX Extracurricular - Activities	1,574.71	1,574.71	0.00	0.00	0.00	0.00	
62XX Resources Transferred to Other School Districts or	2,284.64	2,284.64	XXXXXXXXX	0.00	0.00	0.00	
Totals	85,748.67	80,954.93	4,793.74	0.00	0.00	0.00	
Direct Costs Reclassified Indirect Costs	XXXXXXXXX			XXXXXXXXX	XXXXXXXXX	XXXX	
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXX						
Adjusted Totals	85,748.67						
Line A Preliminary Indirect Cost Rate [C divided by	oy B] 4,793.74/80,954	.93	5.92%				
Line B Requested Indirect Cost Rate [Adjusted Co	livided by Adjusted B	]	%				
Line C Carry Forward Adjustment:							
C1 Enter greater of line A or B			%				
C2 Enter FY04 rate (0.00%) or 0.00% if no	FY04 rate		%				
Subtract C2 from C1			0/0				
Line D Final Rate After Carry Forward Adjustmen Line A or B plus/minus Line C	t						
If Line D is negative, enter -0			%				

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and serverance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



For FY2005-06 Using FY04 Expenditures

#### 14 Fergus 0273 Moore Elem

					Exc	Excluded Costs			
		Total	Direct and	Indirect	Capital	Debt			
		<b>Expenditures</b>	<b>Unallowable Costs</b>	Costs	Outlay	Financing	Other		
Expenditur	e Function	(A)	<b>(B)</b>	(C)	( <b>D</b> )	( <b>E</b> )	<b>(F)</b>		
1XXX Instru	uction	337,669.37	337,669.37	0.00	0.00	0.00	0.00		
21XX Supp	ort Services - Students	1,336.81	1,336.81	0.00	0.00	0.00	0.00		
23XX Supp	ort Services - General Administration	34,690.31	34,690.31	0.00	0.00	0.00	0.00		
	ort Services - School Administration	379.41	379.41	0.00	0.00	0.00	0.00		
	ort Services - Business	7,350.45	0.00	7,350.45	0.00	0.00	0.00		
=	ation and Maintenance of Plant Services	39,817.12	38,960.79	0.00	856.33	0.00	0.00		
	ent Transportation Services	28,814.26	28,814.26	0.00	0.00	0.00	0.00		
31XX Food		33,976.01	31,334.01	0.00	2,642.00	0.00	0.00		
	acurricular - Activities	2,465.28	72.50	0.00	2,392.78	0.00	0.00		
	acurricular - Athletics	2,372.38	2,372.38	0.00	0.00	0.00	0.00		
	urces Transferred to Other School Districts or _		1,035.65	XXXXXXXXXX	0.00	0.00	0.00		
Totals		489,907.05	476,665.49	7,350.45	5,891.11	0.00	0.00		
Direct Costs I	Reclassified Indirect Costs	XXXXXXXXX			XXXXXXXXX	XXXXXXXXX	XXXX		
Direct or Indi	rect Costs Reclassified as Excluded	XXXXXXXXX							
Adjusted Tota	als	489,907.05							
Line A	Preliminary Indirect Cost Rate [C divided b	y B] 7,350.45/476,66	5.49	1.54%					
Line B	Requested Indirect Cost Rate [Adjusted C d	ivided by Adjusted B	]	%					
Line C	Carry Forward Adjustment:								
	C1 Enter greater of line A or B			%					
	C2 Enter FY04 rate (0.00%) or 0.00% if no	FY04 rate		%					
	Subtract C2 from C1			%					
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0			%					
	,			/0					

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and serverance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



For FY2005-06 Using FY04 Expenditures

#### 14 Fergus 0274 Moore H S

					Exc	cluded Costs	
		Total Expenditures	Direct and Unallowable Costs	Indirect Costs	Capital Outlay	Debt Financing	Other
Expenditu	ure Function	(A)	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>	<b>(E)</b>	<b>(F)</b>
1XXX Ins	struction	329,439.43	328,650.87	0.00	788.56	0.00	0.00
21XX Su	pport Services - Students	1,817.11	1,817.11	0.00	0.00	0.00	0.00
23XX Su	pport Services - General Administration	60,565.99	60,565.99	0.00	0.00	0.00	0.00
24XX Su	pport Services - School Administration	4,828.76	4,828.76	0.00	0.00	0.00	0.00
25XX Su	pport Services - Business	7,674.91	0.00	7,674.91	0.00	0.00	0.00
26XX Op	peration and Maintenance of Plant Services	52,040.00	51,183.67	0.00	856.33	0.00	0.00
27XX Stu	ident Transportation Services	48,905.68	34,905.68	0.00	14,000.00	0.00	0.00
31XX Fo	od Services	14,307.44	11,665.44	0.00	2,642.00	0.00	0.00
	terprise Services	3,148.24	3,148.24	0.00	0.00	0.00	0.00
	tracurricular - Activities	8,258.33	7,634.00	0.00	624.33	0.00	0.00
	tracurricular - Athletics	21,677.15	21,677.15	0.00	0.00	0.00	0.00
	sources Transferred to Other School Districts or	647.28	647.28	XXXXXXXXX	0.00	0.00	0.00
Totals		553,310.32	526,724.19	7,674.91	18,911.22	0.00	0.00
Direct Costs	s Reclassified Indirect Costs	XXXXXXXXX			XXXXXXXXX	XXXXXXXXX	XXXX
Direct or In	direct Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted To	otals	553,310.32					
Line A	Preliminary Indirect Cost Rate [C divided by	oy B] 7,674.91/526,72	24.19	1.46%			
Line B	Requested Indirect Cost Rate [Adjusted Co	livided by Adjusted E	3]	%			
Line C	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no	FY04 rate		%			
	Subtract C2 from C1	T TO TIME		9/0			
Line D		4					
Line D	Final Rate After Carry Forward Adjustmen	τ					
	Line A or B plus/minus Line C			. 1			
	If Line D is negative, enter -0			%			
G 15 1	I D C CT / /						

See Example on Page 6 of Instructions.



For FY2005-06 Using FY04 Expenditures

#### 14 Fergus 0280 Roy K-12 Schools

					Exc	Excluded Costs			
		Total	<b>Direct and</b>	Indirect	Capital	Debt			
		<b>Expenditures</b>	<b>Unallowable Costs</b>	Costs	Outlay	Financing	Other		
Expenditu	re Function	(A)	<b>(B)</b>	<b>(C)</b>	( <b>D</b> )	<b>(E)</b>	$(\mathbf{F})$		
1XXX Inst	ruction	427,767.76	427,767.76	0.00	0.00	0.00	0.00		
21XX Sup	port Services - Students	4,620.58	4,620.58	0.00	0.00	0.00	0.00		
222X Edu	icational Media Services	12,531.42	12,531.42	0.00	0.00	0.00	0.00		
23XX Sup	port Services - General Administration	136,091.42	136,091.42	0.00	0.00	0.00	0.00		
26XX Ope	eration and Maintenance of Plant Services	112,371.52	112,371.52	0.00	0.00	0.00	0.00		
27XX Stud	dent Transportation Services	90,913.27	54,913.27	0.00	36,000.00	0.00	0.00		
31XX Foo	od Services	63,486.43	63,486.43	0.00	0.00	0.00	0.00		
34XX Ext	racurricular - Activities	1,131.75	1,131.75	0.00	0.00	0.00	0.00		
35XX Ext	racurricular - Athletics	17,617.90	17,617.90	0.00	0.00	0.00	0.00		
62XX Res	ources Transferred to Other School Districts or	7,438.98	7,438.98	XXXXXXXXXX	0.00	0.00	0.00		
Totals		873,971.03	837,971.03	0.00	36,000.00	0.00	0.00		
<b>Direct Costs</b>	<b>Reclassified Indirect Costs</b>	XXXXXXXXX			XXXXXXXXX	XXXXXXXXX	XXXX		
Direct or Inc	direct Costs Reclassified as Excluded	XXXXXXXXX							
Adjusted To	tals	873,971.03							
Line A	Preliminary Indirect Cost Rate [C divided b	by B] 0.00/837,971.03		0.00%					
Line B	Requested Indirect Cost Rate [Adjusted Co	livided by Adjusted B	5]	%					
Line C	Carry Forward Adjustment:								
	C1 Enter greater of line A or B			%					
	C2 Enter FY04 rate (0.00%) or 0.00% if no	FY04 rate		%					
	Subtract C2 from C1	T To Truc		%					
Line D		4							
Line D	Final Rate After Carry Forward Adjustmen	t							
	Line A or B plus/minus Line C								
	If Line D is negative, enter -0			%					
G T 1	T) ( 6T / 11								

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and serverance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



For FY2005-06 Using FY04 Expenditures

#### 14 Fergus 0281 Denton Elem

				Excl	luded Costs	
	Total	<b>Direct and</b>	<b>Indirect</b>	Capital	Debt	
	<b>Expenditures</b>	<b>Unallowable Costs</b>	Costs	Outlay	Financing	Other
Expenditure Function	(A)	<b>(B)</b>	(C)	<b>(D)</b>	<b>(E)</b>	<b>(F)</b>
1XXX Instruction	408,016.76	405,326.76	0.00	2,690.00	0.00	0.00
21XX Support Services - Students	8,223.76	8,223.76	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	30.51	30.51	0.00	0.00	0.00	0.00
222X Educational Media Services	8,353.49	8,353.49	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	83,605.04	83,605.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,364.27	3,364.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	24,036.85	0.00	21,094.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	61,612.52	61,612.52	0.00	0.00	0.00	0.00
27XX Student Transportation Services	99,404.84	77,111.37	0.00	22,293.47	0.00	0.00
31XX Food Services	64,503.69	64,503.69	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	302.48	302.48	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,707.61	2,707.61	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,237.05	0.00	XXXXXXXXX	5,237.05	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,534.98	1,534.98	XXXXXXXXX	0.00	0.00	0.00
Totals	770,933.85	716,676.48	21,094.07	30,220.52	0.00	0.00



For FY2005-06 Using FY04 Expenditures

		14 Fergus 0281 Denton Elem				
	eclassified Indirect Costs ect Costs Reclassified as Excluded	XXXXXXXXX XXXXXXXXXX 770,933.85		XXXXXXXXX	XXXXXXXXX	XXXX
Line A Line B	Preliminary Indirect Cost Rate [C divided Requested Indirect Cost Rate [Adjusted C	by B] 21,094.07/716,676.48	2.94%			
Line C	Carry Forward Adjustment: C1 Enter greater of line A or B C2 Enter FY04 rate (0.00%) or 0.00% if n Subtract C2 from C1	o FY04 rate	% % %			
Line D	Final Rate After Carry Forward Adjustme Line A or B plus/minus Line C If Line D is negative, enter -0	nt	9/0			

See Example on Page 6 of Instructions.



For FY2005-06 Using FY04 Expenditures

#### 14 Fergus 0282 Denton H S

				Excluded Costs			
	Total	Direct and	Indirect	Capital	Debt		
	Expenditures	<b>Unallowable Costs</b>	Costs	Outlay	Financing	Other	
Expenditure Function	(A)	<b>(B)</b>	(C)	<b>(D)</b>	<b>(E)</b>	<b>(F)</b>	
1XXX Instruction	366,473.95	366,473.95	0.00	0.00	0.00	0.00	
21XX Support Services - Students	15,902.49	15,902.49	0.00	0.00	0.00	0.00	
221X Improvement of Instruction Services	1,013.94	1,013.94	0.00	0.00	0.00	0.00	
222X Educational Media Services	7,440.70	7,440.70	0.00	0.00	0.00	0.00	
23XX Support Services - General Administration	75,431.97	75,431.97	0.00	0.00	0.00	0.00	
24XX Support Services - School Administration	13,411.24	13,411.24	0.00	0.00	0.00	0.00	
25XX Support Services - Business	26,657.73	0.00	23,714.93	0.00	0.00	0.00	
26XX Operation and Maintenance of Plant Services	60,577.95	60,577.95	0.00	0.00	0.00	0.00	
27XX Student Transportation Services	83,762.40	61,636.92	0.00	22,125.48	0.00	0.00	
31XX Food Services	12,100.84	12,100.84	0.00	0.00	0.00	0.00	
34XX Extracurricular - Activities	10,682.32	10,682.32	0.00	0.00	0.00	0.00	
35XX Extracurricular - Athletics	35,781.99	35,781.99	0.00	0.00	0.00	0.00	
4XXX Facilities Acquisition and Construction Services	5,240.45	0.00	XXXXXXXXX	5,240.45	0.00	0.00	
62XX Resources Transferred to Other School Districts or	943.18	943.18	XXXXXXXXX	0.00	0.00	0.00	
Totals	715,421.15	661,397.49	23,714.93	27,365.93	0.00	0.00	

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and serverance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Evoluded Costs



For FY2005-06 Using FY04 Expenditures

14 Fergus									
	0282 Denton H S								
<b>Direct Costs Reclassified Indirect Costs</b>		XXXXXXXXX			XXXXXXXXX	XXXXXXXXX	XXXX		
Direct or Indirect Costs Reclassified as Excluded		XXXXXXXXX							
Adjusted Totals	:	715,421.15							
Line A	Preliminary Indirect Cost Rate [C divided by	y B] 23,714.93/661,39	97.49	3.59%					
Line B	Requested Indirect Cost Rate [Adjusted Co	livided by Adjusted B	]	%					
Line C	Carry Forward Adjustment:								
	C1 Enter greater of line A or B			%					
	C2 Enter FY04 rate (0.00%) or 0.00% if no	FY04 rate		%					
	Subtract C2 from C1			%					
Line D	Final Rate After Carry Forward Adjustmen Line A or B plus/minus Line C If Line D is negative, enter -0	t		0/0					

See Example on Page 6 of Instructions.



For FY2005-06 Using FY04 Expenditures

#### 14 Fergus 0288 Spring Creek Colony Elem

					<b>Excluded Costs</b>		
		Total	Direct and	Indirect	Capital	Debt	
		<b>Expenditures</b>	<b>Unallowable Costs</b>	Costs	Outlay	Financing	Other
Expenditure	e Function	(A)	<b>(B)</b>	(C)	( <b>D</b> )	(E)	<b>(F)</b>
1XXX Instru	ction	45,193.07	45,193.07	0.00	0.00	0.00	0.00
221X Impro	evement of Instruction Services	18,927.07	18,927.07	0.00	0.00	0.00	0.00
222X Educa	ntional Media Services	807.33	807.33	0.00	0.00	0.00	0.00
23XX Suppo	ort Services - General Administration	1,932.31	1,932.31	0.00	0.00	0.00	0.00
	ort Services - Business	5,211.17	0.00	5,211.17	0.00	0.00	0.00
26XX Opera	ation and Maintenance of Plant Services	6,870.85	6,870.85	0.00	0.00	0.00	0.00
	ort Services - Central	79.57	0.00	79.57	0.00	0.00	0.00
31XX Food	Services	13,657.96	13,657.96	0.00	0.00	0.00	0.00
	curricular - Activities	1,536.47	1,536.47	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or		2,466.70	2,466.70	XXXXXXXXX	0.00	0.00	0.00
Totals		96,682.50	91,391.76	5,290.74	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>		XXXXXXXXX			XXXXXXXXX	XXXXXXXXX	XXXX
Direct or India	rect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted Tota	ls	96,682.50					
Line A	Preliminary Indirect Cost Rate [C divided b	y B] 5,290.74/91,391	.76	5.79%			
Line B	Requested Indirect Cost Rate [Adjusted C d	livided by Adjusted B	]	%			
Line C	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no	FVM rate		%			
	· · · · · · · · · · · · · · · · · · ·	1 1 04 Tate					
	Subtract C2 from C1			%			
Line D	Final Rate After Carry Forward Adjustment	t					
	Line A or B plus/minus Line C						
	If Line D is negative, enter -0			%			
G <b>T</b>	D ( 01 )						

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and serverance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



For FY2005-06 Using FY04 Expenditures

#### 14 Fergus 0291 Winifred K-12 Schools

					Exc	cluded Costs	
		Total Expenditures	Direct and Unallowable Costs	Indirect Costs	Capital Outlay	Debt Financing	Other
Evnenditi	ure Function	(A)	(B)	(C)	(D)	(E)	(F)
-							
1XXX Ins	pport Services - Students	648,749.96 20,038.26	648,749.96	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
	lucational Media Services	19,266.29	20,038.26 19,266.29	0.00	0.00	0.00	0.00
	pport Services - General Administration	69,467.66	69.467.66	0.00	0.00	0.00	0.00
	pport Services - General Administration  pport Services - Business	22,778.73	0.00	22,778.73	0.00	0.00	0.00
	peration and Maintenance of Plant Services	135,842.53	135,842.53	0.00	0.00	0.00	0.00
	adent Transportation Services	84,417.07	84,417.07	0.00	0.00	0.00	0.00
	od Services	58,428.06	58,428.06	0.00	0.00	0.00	0.00
	tracurricular - Activities	10,785.69	10,785.69	0.00	0.00	0.00	0.00
35XX Ex	tracurricular - Athletics	26,822.47	26,822.47	0.00	0.00	0.00	0.00
4XXX Fac	cilities Acquisition and Construction Services	30,870.00	0.00	XXXXXXXXX	30,870.00	0.00	0.00
	sources Transferred to Other School Districts or	10,052.80	10,052.80	XXXXXXXXX	0.00	0.00	0.00
Totals		1,137,519.52	1,083,870.79	22,778.73	30,870.00	0.00	0.00
Direct Cost	s Reclassified Indirect Costs	XXXXXXXXX			XXXXXXXXX	XXXXXXXXX	XXXX
Direct or In	ndirect Costs Reclassified as Excluded	XXXXXXXXX					
Adjusted To	otals	1,137,519.52					
Line A	Preliminary Indirect Cost Rate [C divided b	y B] 22,778.73/1,083	3,870.79	2.10%			
Line B	Requested Indirect Cost Rate [Adjusted Co	livided by Adjusted E	<b>3</b> ]	%			
Line C	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			%			
	C2 Enter FY04 rate (2.73%) or 0.00% if no	FY04 rate		%			
	Subtract C2 from C1			%			
Line D	Final Rate After Carry Forward Adjustmen Line A or B plus/minus Line C If Line D is negative, enter -0	t		%			
a <b>.</b> .							

See Example on Page 6 of Instructions.



For FY2005-06 Using FY04 Expenditures

#### 14 Fergus 1218 Ayers Elem

			<b>Excluded Costs</b>		
Total Expenditures	Direct and Unallowable Costs	Indirect Costs	Capital Outlav	Debt Financing	Other
(A)	<b>(B)</b>	( <b>C</b> )	<b>(D)</b>	( <b>E</b> )	<b>(F)</b>
44,432.42	44,229.45	0.00	202.97	0.00	0.00
12,193.76	12,193.76	0.00	0.00	0.00	0.00
6,911.33	6,911.33	0.00	0.00	0.00	0.00
6,665.41	6,665.41	0.00	0.00	0.00	0.00
495.00	495.00	0.00	0.00	0.00	0.00
	13,465.65		0.00		0.00
,	-				0.00
				0,00	0.00
88,217.33	88,014.36	0.00	202.97	0.00	0.00
XXXXXXXXX			XXXXXXXXX	XXXXXXXXX	XXXX
XXXXXXXXX					
88,217.33					
y B] 0.00/88,014.36		0.00%			
vided by Adjusted B	]	%			
		%			
FY04 rate		%			
		%			
		%			
	(A)  44,432.42 12,193.76 6,911.33 6,665.41 495.00 13,465.65 1,405.01 2,648.75 88,217.33  XXXXXXXXXXX  XXXXXXXXXX  88,217.33  Y B] 0.00/88,014.36 vided by Adjusted B	Expenditures         Unallowable Costs           (A)         (B)           44,432.42         44,229.45           12,193.76         12,193.76           6,911.33         6,911.33           6,665.41         6,665.41           495.00         495.00           13,465.65         13,465.65           1,405.01         1,405.01           2,648.75         2,648.75           88,217.33         88,014.36           XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Expenditures         Unallowable Costs         Costs           (A)         (B)         (C)           44,432.42         44,229.45         0.00           12,193.76         12,193.76         0.00           6,911.33         6,911.33         0.00           6,665.41         6,665.41         0.00           495.00         495.00         0.00           13,465.65         13,465.65         0.00           1,405.01         1,405.01         0.00           2,648.75         2,648.75         XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Total Expenditures	Total Expenditures

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and serverance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



For FY2005-06 Using FY04 Expenditures

### 14 Fergus

9691 Central Mt Learn Res Ctr

		Exclu		cluded Costs			
		Total	Direct and	Indirect	Capital	Debt	Othor
E d:4	Francisco	Expenditures	<b>Unallowable Costs</b>	Costs	Outlay	Financing	Other
Expenditure	runction	(A)	(B)	(C)	( <b>D</b> )	( <b>E</b> )	<u>(F)</u>
1XXX Instruc		163,739.20	163,739.20	0.00	0.00	0.00	0.00
	rt Services - Students	416,046.89	406,046.89	0.00	10,000.00	0.00	0.00
	rt Services - General Administration	4,203.00	4,203.00	0.00	0.00	0.00	0.00
	rt Services - School Administration	52,976.93	52,976.93	0.00	0.00	0.00	0.00
	rt Services - Business	5,998.70	0.00	0.00	0.00	0.00	0.00
	tion and Maintenance of Plant Services	17,223.81	17,223.81	0.00	0.00	0.00	0.00
	rces Transferred to Other School Districts or _		180,759.04	XXXXXXXXXX	0.00	0.00	0.00
Totals		840,947.57	824,948.87	0.00	10,000.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>		XXXXXXXXX			XXXXXXXXX	XXXXXXXXX	XXXX
Direct or Indire	ect Costs Reclassified as Excluded	XXXXXXXXX					
<b>Adjusted Total</b>	s	840,947.57					
Line A	Preliminary Indirect Cost Rate [C divided b	y B] 0.00/824,948.87		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C d	livided by Adjusted B	]	%			
Line C	Carry Forward Adjustment:						
	C1 Enter greater of line A or B			%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no	FY04 rate		%			
	Subtract C2 from C1			%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0	t		%			
	-						

See Example on Page 6 of Instructions.